

**Effective Date: FY 2003**  
**Transfer of Prior Year Balances**

**Transfer In Entity**

Beginning Trial Balances

	Debit	Credit
<b>Budgetary</b>		
4201	-	
4450	-	0
<b>Total</b>	-	
<b>Proprietary</b>		
1010	-	
3100	-	0
<b>Total</b>	-	

**Transfer Transactions**

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (Accomplished via SF 1151) (TC New)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	1,000	
	CR 4831 Undelivered Orders - Obligations Transferred, Unpaid		1,000
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	1,000	
	CR 3102 Unexpended Appropriations - Transfers-In		1,000

T2. To record the transfer of Delivered Orders - Obligations, Unpaid. (TC A255) (Accomplished via SF 1151)

<b><u>Budgetary Entry</u></b>			
DR 4195	Transfer of Obligated Balances	1,100	
	CR 4931 Delivered Orders - Obligations Transferred, Unpaid		1,100
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	1,100	
	CR 2110 Accounts Payable		1,100

T3. To record the transfer of unobligated balances. (Accomplished via SF 1151). (TC A252)

<b><u>Budgetary Entry</u></b>			
DR 4190	Transfers - Prior-Year Balances	1,400	
	CR 4650 Allotments - Expired Authority		1,400
<b><u>Proprietary Entry</u></b>			
DR 1010	Fund Balance With Treasury	1,400	
	CR 3102 Unexpended Appropriations - Transfers-In		1,400

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Pre-Closing Trial Balances

	Debit	Credit
<b>Budgetary</b>		
4190	1400	
4195	2100	
4650		1400
4831		1000
4931		1100
<b>Total</b>	<b>3500</b>	<b>3500</b>
<b>Proprietary</b>		
1010	3500	
2110		1100
3102		2400
<b>Total</b>	<b>3500</b>	<b>3500</b>

**Closing Entries**

C1. To record the consolidation of actual net-funded resources (TC F204).

**Budgetary Entry**

<b>DR 4201</b>	<b>Total Actual Resources - Collected</b>	3,500	
	CR 4190 Transfers - Prior-Year Balances		1,400
	CR 4195 Transfer of Obligated Balances		2,100

**Proprietary Entry**

None

C2. To record the closing of Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid (TC F218).

**Budgetary Entry**

DR 4931	Delivered Orders - Obligations Transferred, Unpaid	1,100	
	CR 4901 Delivered Orders - Obligations, Unpaid		1,100

**Proprietary Entry**

None

C3. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

**Budgetary Entry**

CR 4831	Undelivered Orders - Obligations Transferred, Unpaid	1,000	
	DR 4801 Undelivered Orders - Obligations, Unpaid		1,000

**Proprietary Entry**

None

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C4. To record the closing of fiscal year activity to unexpended appropriations (TC F233).

**Budgetary Entry**

None

**Proprietary Entry**

DR 3102	Unexpended Appropriations - Transfers-In	2,400	
	<b>DR 3100      Unexpended Appropriations - Cumulative</b>		2,400

Post-Closing Trial Balances

	Debit	Credit
<b>Budgetary</b>		
4201	3,500	
4650		1,400
4801		1,000
4901		1,100
<b>Total</b>	3,500	3,500
<b>Proprietary</b>		
1010	3,500	
2110		1,100
3100		2,400
<b>Total</b>	3,500	3,500

**SF133 Report On Budget Execution**

**Budgetary Resources**

2. Unobligated Balance:

b. Net transfers prior year balance, actual(+ or -) 4190E

**7. Total Budgetary Resources**

**Status of Budgetary Resources**

10. Unobligated balance not available

d. Other 4650E

**11. Total Status of Budgetary Resources**

**Relation of Obligation to Outlays**

13. Obligated balance, transferred, net (+ or -) 4831E, 4931E

14. Obligated balance, net, end of period:

c. Undelivered orders(+) 4831E

d. Accounts Payable(+) 4931E

Year 2 Expired Amt.
1,400.00
<b>1,400.00</b>
1,400.00
<b>1,400.00</b>
2,100.00
1,000.00
1,100.00

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FMS 2108 Yearend Closing Statement

1	5	9	10	11
Treasury				
Appropriat	Postclosing	Undelivered	Accounts	
ion Fund	Unexpended	Orders and	Payable and	Unobligated
Symbol	Balance	Contracts	Other Liabilities	Balance
XXXXXXXXX	3,500	1,000	1,100	1,400
	1010 E	4831 E	4931 E	

Program & Financing (P&F)

**Obligations by Program Activity**

1000 Total new obligations (+) (4801E-B, 4802E-B, 4901E-B, 4902E)	0
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**Budgetary Resources Available for Obligation**

2140 Unob bal CF, SOY (+) (4201B, 4801B, 4802B, 4901B)	0
2200 New budget authority (gross) (sum 4000 to 6990)	0
2222 Unobligated balance transferred to other accounts (-) (4190E)	1,400
2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385)	1,400
2395 Total new obligations (-) (same as line 1000, opp sign)	0
2440 Unob bal CF, end of yr (+) (4510E)	1,400

**Change in Obligated Balances**

7240 Obligated balance, start of year (+) (4801B, 4901B)	0
7310 Total new obligations (+) (line 1000)	0
7320 Total outlays (gross) (-) (4802E-B, 4902E)	0
7332 Obligated bal transferred from other accounts (+) (4831E, 4931E)	2,100
7340 Adjustments in expired accounts (net) (4801E-B, 4802E-B, 4881E, 4901E-B, 4902E)	0
7440 Obligated bal, end of year (+) (4801E, 4831E, 4901E, 4931E)	2,100

**OUTLAYS (GROSS), DETAIL**

869x Outlays from discretionary/mandatory authority/balances (+) (4802E-B, 4902E)	0
8700 Total outlays (gross) (+) (sum 8690..8698)	0

**OFFSETS**

**Offsetting collections (cash) from:**

8800 Federal sources (-) (4972E)	0
8890 Total offsetting collections (cash) (-) (sum 8800..8845)	0
8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910)	0
8896 Portion of offsetting collections (cash) credited to expired accounts (4972E)	0

**NET BUDGET AUTHORITY AND OUTLAYS**

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	0
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)	0

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<b>Consolidated Balance Sheet</b>	
<b>Assets</b>	2003
Intragovernmental:	
1 Fund balance with Treasury 1010E	3,500.00
6 Total Intragovernmental	<u>3,500.00</u>
<b>15 Total Assets</b>	<u><b>3,500.00</b></u>
<b>Liabilities</b>	
20 Accounts Payable 2110E	1,100.00
27 Total Liabilities	1,100.00
<b>Net Position</b>	
29 Unexpended appropriations 3100E	2,400.00
30 Cumulative results of operations	-
31 Total Net Position	<u>2,400.00</u>
<b>32 Total Net Position and Liabilities</b>	<u><b>3,500.00</b></u>

<b>Statement of Net Cost</b>	
<b>Program Costs</b>	
4 Gross costs with the public	-
5 Less: Earned revenues from the public	-
6 Net cost with the public	<u>-</u>
7 Total net costs	-
<b>10 Net Cost of Continued Operations</b>	<u>-</u>
<b>15 Net Cost</b>	-

<b>Statement of Changes in Net Position</b>		
	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances	-	-
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	<u>-</u>	<u>-</u>
<b>Budgetary Financing Sources:</b>		
5. Appropriations transferred in/out(+ or -) 3102E	<u>-</u>	2,400.00
16. Total Financing Sources	-	2,400.00
17. Net Cost of Operations	-	
<b>18. Ending Balances</b>	<u><b>-</b></u>	<u><b>2,400.00</b></u>

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<b>Statement of Financing</b>		
1	Obligations Incurred	-
2	Less: Spending Authority from offsetting collections and recoveries	-
3	Obligations net of offsetting collections and recoveries	-
4	Less: Offsetting receipts	-
5	Net obligations	-
6	Donations and forfeiture of property	
7	Transfers in/out without reimbursement (+/-)	-
8	Imputed finances from costs absorbed by others	
9	Other (+/-)	
10	Net other resources used to finance activities	-
11	Total resources used to finance activities	-
30	<b>Net cost of Operations</b>	-

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Standard Form 1151  
Revised January 1992  
Department of the Treasury

Document No. \_\_\_\_\_

**NONEXPENDITURE TRANSFER AUTHORIZATION**

To \_\_\_\_\_

Financial Management Service  
Finance Management Branch  
3700 East-West Highway, Room 6F06  
Hyattsville, MD 20782

You are hereby authorized to effect the transfer indicated below.

TRANSFER FROM		TRANSFER TO	
Dept. Transferring Agency		Dept. Homeland Security	
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - appropriation transfer 4170 =		70 X XXXX	
TAFS - balance transfer 4190 = 1,400 4831 = 1,000 4931 = 1,100	3,500.00	70 X XXXX	3,500.00

**AUTHORITY**

**Public Law -  
STAT.**

The above transfer is proper under the authority cited.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Approving Official)